



SO ORDERED,

A handwritten signature in blue ink, appearing to read "Neil P. Olack".

Judge Neil P. Olack  
United States Bankruptcy Judge  
Date Signed: August 26, 2014

The Order of the Court is set forth below. The docket reflects the date entered.

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI**

**IN RE: MARY S. WEST, DEBTOR  
CHAPTER 13**

**NO. 12-01134-NPO**

**MARY S. WEST**

**PLAINTIFF**

**VERSUS**

**ADVERSARY No. 13-00035-NPO**

**GJ TAX SALE PROPERTIES, LLC; JEREMY  
EPHION, WILKINSON COUNTY TAX  
ASSESSOR/COLLECTOR; THOMAS C.  
TOLLIVER, JR., WILKINSON COUNTY  
CHANCERY CLERK**

**DEFENDANTS**

**AGREED JUDGMENT SETTING ASIDE AND VOIDING TAX SALES**

This matter having come on before this Court on the *Amended Joint Motion For Approval of Compromise and Settlement* (Docket #62) and Amended Complaint of Mary S. West (Docket #24), the Court having considered the same at a duly noticed hearing on August 19, 2014 at 10:00 a.m. and finding said motion to be well-taken;

IT IS THEREFORE ORDERED AND ADJUDGED AS FOLLOWS;

1. Mary S. West ("West") is the record title holder of a certain real property described as "LOTS 2 and 3 of Block 10 of the Town of Centreville, and being in Section

38, Township 2 North, Range 1 East, Wilkinson County, Mississippi (“Property”) (the “Property”).

2. On the authority of the Tax Collector of Wilkinson County, Mississippi, the Property was sold at tax sales conducted in April of 2010 for year 2009 taxes to GJ Tax Sale Properties, LLC. (“GJ”) and sold again in April of 2011 for year 2010 taxes to Publican Asset Management (“Publican”). The tax sale interest of Publican was transferred to and redeemed by GJ by virtue of a Quitclaim and Assignment of Certificate of Sale. No deeds of conveyance from the Chancery Clerk of Wilkinson County, Mississippi have been issued on the subject tax sales.

3. This Court has previously ruled that the tax sale of the property conducted in April of 2010 for year 2009 taxes is void for those reasons set forth in this Court’s Memorandum Opinion entered May 22, 2010. (Dkt. 39).

4. In exchange for GJ’s agreement that both of the subject tax sales are void, West has agreed to pay directly to GJ within ninety (90) days all statutory interest and amounts owing pursuant to Miss. Code Ann. § 27-45-3 for tax sale years 2009 and 2010 on the subject Property.

5. The tax sale of the Property conducted in April of 2010 for year 2009 taxes and that tax sale of the Property conducted in April of 2011 for year 2010 are hereby both set aside and voided.

6. West shall pay directly to GJ all statutory interest and amounts owing pursuant to Miss. Code Ann. § 27-45-3 for tax sale years 2009 and 2010. The total amount owing for both tax sales if paid by July 31, 2014 is \$13,148.72. The amounts will increase pursuant to the interest rate set forth in Miss. Code Ann. § 27-45-3. The total

amount owing for both tax sales if paid by the end of September 2014 is \$13,384.55. The total amount owing for both sales if paid by the end of October, 2014 is \$13,502.54.

7. Upon payment of the amounts owing by West to GJ, the amounts previously paid by the tax sale purchasers GJ and Publican to the Chancery Clerk of Wilkinson County, Mississippi for tax years 2009 and 2010 shall be treated as a redemptions for the tax years 2009 and 2010 for the benefit of West and operate as a release of the tax sale purchaser's interest for the benefit of West pursuant to Miss. Code Ann. § 27-45-3. This Judgment shall be recorded in the land records of Wilkinson County, Mississippi to reflect that the subject tax sales of the Property are hereby set aside and void.

8. All remaining claims in the above-styled matter are hereby dismissed.

##END OF ORDER##

Agreed as to Form and Content Only:

/s/ Jon J. Mims

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